

# House File 459 - Introduced

HOUSE FILE \_\_\_\_\_  
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO HF 165)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to the purposes for which physical plant and  
2 equipment levy revenue may be utilized, and including an  
3 applicability provision.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1448HV 82  
6 ak/gg/14

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1 1 Section 1. Section 298.3, subsection 3, Code 2007, is  
1 2 amended to read as follows:  
1 3 3. The purchase, lease, or lease=purchase of a single unit  
1 4 of equipment or technology exceeding five hundred dollars in  
1 5 value per unit, and the purchase of software or payments under  
1 6 a software licensing agreement relating to that purchase,  
1 7 lease, or lease=purchase.

1 8 Sec. 2. APPLICABILITY. This Act is applicable for  
1 9 physical plant and equipment levies imposed either through  
1 10 board authorization or voter approval on or after the  
1 11 effective date of this Act, or local option sales taxes for  
1 12 school infrastructure purposes imposed on or after the  
1 13 effective date of this Act.

1 14 EXPLANATION

1 15 This bill relates to the purposes for which physical plant  
1 16 and equipment levy revenue may be utilized. The bill provides  
1 17 that one of the current permissible uses, involving the  
1 18 purchase, lease, or lease=purchase of a single unit of  
1 19 equipment or technology exceeding \$500 in value per unit,  
1 20 shall be expanded to also include related purchases of  
1 21 software or payments under a software licensing agreement.

1 22 The bill is applicable for physical plant and equipment  
1 23 levies imposed on or after the bill's effective date, and  
1 24 because Code section 423E.1 includes the purposes authorized  
1 25 for the physical plant and equipment levy in the definition of  
1 26 "school infrastructure", the bill is also applicable to local  
1 27 option sales taxes for school infrastructure purposes imposed  
1 28 on or after the bill's effective date.

1 29 LSB 1448HV 82

1 30 ak:nh/gg/14